

TO: President Dykstra; Board of Trustee Members

FROM: Levi Kopmann, Acting Village Manager

RE: FY 2020-21 Annual Service Plan & Budget

Included in this document is the proposed service plan and operating budget for the 2020-2021 fiscal year, which begins May 1, 2020.

This outline of our intended services to the Village and budget necessary to do so will provide guidance for myself and my staff on what our priorities need to be. I ask that you review this document in its entirety. Any comments or concerns that you have are welcome and appreciated.

Information from the previous two budgets are included for comparison.

Below are items included in the budget that I would like to specifically point out:

1. Revenues from several taxes, including sales, income, gaming, and hotel-motel, were reduced significantly from projections over the last few years. I am estimating this type of revenue to be reduced by 70% for 6 months as a precaution.
2. Our health plan will remain the same. Estimates included are based on quotes from our provider.
3. Rec Center revenues are reduced due to COVID – 19. Staff also anticipates sending refunds for camps that have already been cancelled.
4. A study for a second fire station on the East side of the railroad is included. This item depends on grants for the Curtis Road Grade Separation Project.
5. Our TIF Fund proposes significant investments in the grain elevator demolition and the recent purchase of the Brown-Woods property.
6. The Sewer Fund includes engineering services for a sewer asset management plan.
7. Because Prospect Avenue will not be completed before the end of this fiscal year, the money originally allotted in the MFT Fund in 19-20 will be moved into this proposed year.
8. In the Capital Improvement Fund, the sidewalk infill line item has been increased. This will help facilitate construction of pathways through William Smith Park, and sidewalk construction at the corner of Wesley and Graham.
9. Half of the money allocated for Pheasant Lane will be paid in the 20-21 fiscal year.
10. Improvements to Magnolia Court are included in the Capital Improvement Fund. The proposed funds will provide drainage relief and addition of sidewalks. There are currently no sidewalks in Magnolia Court.

At this time, it is our intent to hold a Study Session on Wednesday, April 8th. Please have any questions or concerns available either at or prior to that meeting. If emailing questions regarding this budget, please include President Dykstra on the email.



ANNUAL SERVICE PLAN & OPERATING BUDGET

FISCAL YEAR 2020-21
MAY 1ST, 2020 - APRIL 30TH, 2021

CONTENTS

GENERAL FUND - BALANCE SHEET	1 - 2
GENERAL FUND - ADMINISTRATION 01	3 - 4
GENERAL FUND - COMMUNITY/RECREATIONAL CENTER 01-03	5 - 6
GENERAL FUND - PUBLIC WORKS 01-04	7 - 9
GENERAL FUND - ECONOMIC DEVELOPMENT & TOURISM 01-06	10
GENERAL FUND - CAPITAL FUND TRANSFERS 01-07	11
FIRE DEPARTMENT FUND - 03	12 - 14
VILLAGE PROPERTY FUND - 04	15 - 16
TIF REDEVELOPMENT PROJECT FUND - TIF 1 - OLD TOWN - 29	17 - 18
TIF REDEVELOPMENT PROJECT FUND - 2-DUNLAP & CURTIS TIF 30	19 - 20
SEWER FUND - 52	21 - 23
AUDIT FUND - 11; GENERAL& LIABILITY FUND - 12; SOCIAL SECURITY FUND - 14; WORKER'S COMPENSATION FUND- 15; UNEMPLOYMENT TAX FUND - 16; STREET LIGHT FUND - 18	24 - 26
MOTOR FUEL TAX FUND - 17	27
CAPITAL IMPROVEMENT FUND - 31	28 - 30
CAPITAL EQUIPMENT REPLACEMENT FUND - 32	31

GENERAL FUND - BALANCE SHEET

	2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
Beginning Balance:	1,451,347	2,246,617	2,287,651	2,478,762	1,881,168
Revenues:					
344 State Sales Tax	2,650,000	2,401,116	2,450,000	2,317,018	1,495,000
343 Municipal Sales Tax	550,000	506,649	540,000	513,562	335,000
Total	3,200,000	2,907,765	2,990,000	2,830,579	1,830,000
341 State Income Tax	848,000	835,645	850,000	940,670	552,500
342 State Replacement Tax	2,000	1,804	1,900	2,224	1,900
345 State Use Tax	213,000	254,484	230,000	280,579	230,000
Total	1,063,000	1,091,932	1,081,900	1,223,473	784,400
311 Corp. Real Estate Tax	568,550	564,885	880,000	635,188	650,000
316 Street & Bridge Tax	77,000	76,502	136,000	31,111	31,111
315 Road & Bridge Tax	72,000	71,874	130,700	173,604	100,000
317 Township Replacement Tax	1,000	1,340	1,000	1,377	1,000
313 Police Protection Tax	328,000	325,833	580,000	419,136	450,000
319 Audit Tax	20,000	19,823	20,000	14,260	20,000
318 ESDA	815	734	1,100	1,079	1,100
Total	1,067,365	1,060,992	1,748,800	1,275,755	1,253,211
314 Hotel/Motel Tax	40,000	44,047	50,000	39,782	26,000
325 Phone Franchise	3,500	2,588	3,000	2,588	2,500
326 Cable TV Franchise	83,000	89,823	90,000	90,000	90,000
329 Electric Franchise	82,000	48,875	82,000	61,875	70,000
327 Municipal AG	22,000	23,806	26,000	19,789	20,000
328 Gas Franchise	13,000	13,000	13,000	0	0
331 Building Permits	80,000	54,053	55,000	51,577	55,000
376 Filing Fees	400	0	400	0	0
327 Amusement Licenses	1,800	1,700	1,800	1,900	2,000
346 IL Tab, Jar, Game License	1,300	4,045	3,500	2,000	3,500
347 Video Gaming	74,000	85,033	85,000	91,338	58,500
321 Liquor Licenses	30,000	33,650	32,000	32,000	32,000
382 Head Start Rent	24,000	27,600	24,000	27,000	27,000
371 Document Fees	500	0	500	0	0
Total	455,500	428,220	466,200	419,850	386,500
355 Animal Control Fines	300	0	150	150	150
356 Traffic Fines	3,000	1,975	3,000	1,000	1,500

332 Bldg. Dept. Fines	100	150	200	200	200
352 Parking Tickets	100	45	100	100	100
Total	3,500	2,170	3,450	1,450	1,950
387 Mem. Tree Contributions	0	575	0	0	0
388 Insurance Reimbursements	2,500	1,010	1,200	1,009	1,200
383 Contributions & Settlements	500	0	500	0	500
381 Interest Income	150	39,106	24,000	38,308	35,000
390 IL Traffic Sig. Maintenance	1,000	0	1,000	0	1,000
391 Sale of Scrap	0	0	0	0	0
385 Veterans Memorial	500	100	200	100	200
389 Miscellaneous Income	3,000	4,002	3,000	9,651	4,000
349 State Grants	0	0	0	0	0
	7,650	44,793	29,900	49,068	41,900
Total Revenues	Total	5,797,015	5,535,871	6,320,250	5,800,175
Beginning Balance		1,451,347	2,246,617	2,287,651	2,478,762
Total Available Funds		7,248,362	7,782,488	8,607,901	8,278,938
Expenditures:					
1 Administration	1,916,145	1,801,060	2,070,958	1,834,400	1,915,785
4 Public Works	1,149,200	1,025,130	1,133,850	1,165,991	1,246,700
6 Development & Tourism	473,000	287,150	468,000	334,177	458,000
Total Expenditures	Total	3,538,345	3,113,340	3,672,808	3,334,567
Operating Balance:		2,258,670	2,422,531	2,647,442	2,465,608
Other Financing Uses:					
399 TIF Fund Reimburse - In	0	0	0	0	0
399-2 Village Prop. Fund - In	0	0	0	0	200,000
7 Interfund Transfers - Out	2,374,650	2,190,386	3,950,200	3,063,202	2,328,586
Total Out	2,374,650	2,190,386	3,950,200	3,063,202	2,128,586
Ending Fund Balance:		-115,980	232,145	-1,302,758	-597,594
Fund Balance Beginning of Year:		1,451,347	2,246,617	2,287,651	2,478,762
Fund Balance End of Year:		1,335,367	2,478,762	984,893	1,881,168
					430,058

GENERAL FUND - ADMINISTRATION 01

Expenditures from this function include expenses related to the Board of Trustees, Administration, Zoning and Building Inspections, Economic Development, and Planning.

FY 2020-21 Service Objectives:

Administration

Update Village codes and ordinances as needed to provide consistent direction for contractors, homebuilders, businesses, and the general public.

Work with landowners to promote development in our TIF districts. Primary goals are to reach an agreement on future use or demolition of the grain elevator along Church St. and complete property purchases to secure area for Village Square concept near Dunlap Avenue and Church St.

Continue to train staff in ways to increase efficiency while maintaining a healthy work-life balance.

Continue to monitor capital improvement projects, capital equipment purchases, and determine future staffing needs.

Work with the Board of Trustees on how to more effectively give updates on budget spending and line item status throughout the year.

Develop a job description and begin hiring process to fill full time position of Director of Planning and Economic Development.

Building, Zoning & Planning

Make best use of staff and timing through prioritizing of activities and making sure review of plans, inspections and conferences are carried out with maximum efficiency and effectiveness.

Continue property maintenance inspections and code enforcement with effectiveness and timely follow-ups.

Continue structure inspections after identifying structures in need.

Continue a keen level of knowledge and professionalism through "in-house" and outside professional training in IBC Codes and other appropriate areas that will enhance appropriate building and public safety in the Village.

Develop a plan for future staffing needs regarding electrical, sewer, watermain, and construction inspections.

FY 2020-21 Service Plan:

Personnel

12 full-time equiv. Positions: Manager, Clerk, Treasurer, Assistant to Treasurer, Zoning Admin., Dep. Building Inspector, Plumbing Inspector, Life Safety Official, Director of Planning & Economic Development, Administrative Assistant/Deputy Clerk, Custodian and Receptionist.

Payments to President, Trustees, Planning Commission members and ZBA members.

Deferred Comp Plan for approved employees.

Group health insurance for all qualified full-time employees. Life insurance for all qualified full-time employees. IMRF for all eligible employees.

Contractual Services

Legal services budgeted to cover costs of an active and growing Village and costs of participation in various interventions with other agencies.

Annual fee for updates for Codification of codes.

Police Operations and participation in SRO and school crossing guards.

Animal control. Trash collection remains fairly static. Utilities show small increase.

Memberships in CUUATS, Champaign County Regional Planning Commission and GIS all show small increases based on annual adjustments. GIS reflects additional benefits the Village may

Building Construction and Building Repair show small amounts to cover any unspecified needs for the Municipal Center and related projects.

GENERAL FUND - ADMINISTRATION 01

		2018-19	2018-19	2019-20	2019-20	2020-21
		<u>Budgeted</u>	<u>Yr. End Est.</u>	<u>Budgeted</u>	<u>Yr. End Est.</u>	<u>Proposed</u>
Code	Administration					
	<u>Personnel</u>					
01-01-421	Admin. Wages	583,000	564,000	615,000	540,000	509,000
01-01-430	BOT & Com.	40,000	42,000	44,000	53,955	40,000
01-01-422	Inspector Wages	120,000	122,000	190,000	141,248	155,000
01-01-423	Engineer Wages	0	0	0	0	0
01-01-463	Deferred Comp.	5,000	5,000	5,000	1,218	5,000
01-01-464	IMRF	60,000	56,600	62,000	52,220	55,000
01-01-452	Ind. Life Policy	600	600	600	1,200	0
01-01-451	Grp. Health/Life/Dental Ins	151,300	164,500	156,400	175,107	217,540
	Total	959,900	954,700	1,073,000	964,948	981,540
	<u>Contractual Services</u>					
01-01-531	Auditing	20,000	16,700	18,000	19,200	20,000
01-01-533	Legal	60,000	22,000	45,000	25,942	40,000
01-01-534	Computer Consulting	15,000	12,000	15,000	7,069	15,000
01-01-549	Planning	50,000	40,000	50,000	45,172	50,000
01-01-535	Special Census	0	0	0	0	0
01-01-579	Animal Control	10,000	11,000	12,000	11,276	10,000
01-01-573	Trash Collection	9,000	7,000	8,000	6,570	9,000
01-01-547	Codification	3,500	3,000	3,500	1,440	3,500
01-01-545	Police Contract	580,000	540,000	600,000	541,225	580,000
01-01-544	RPC Membership	6,508	6,508	6,508	7,810	6,508
01-01-541	RPC GIS Membership	15,000	13,953	20,000	16,935	15,000
01-01-548	CUUATS	5,637	5,638	6,000	6,765	5,637
01-01-571	Utilities	67,000	77,000	80,000	68,591	75,000
	Total	841,645	754,799	864,008	757,995	829,645
	<u>Capital Outlay</u>					
01-01-820	Bldg. Construction	1,000	0	1,000	0	1,000
01-01-821	Bldg. Repair	15,000	15,261	35,000	38,955	15,000
01-01-840	Veterans Mem. Exp	100	200	200	0	100
	Total	16,100	15,461	36,200	38,955	16,100
	<u>Other Expenditures</u>					
01-01-551	Postage	7,000	5,200	6,000	4,960	7,000
01-01-554	Printing	1,000	100	500	2,691	1,000
01-01-555	Legal Publications	5,000	2,500	3,500	3,308	5,000
01-01-560	Prof. Development	15,000	15,000	17,000	13,637	15,000
01-01-571-01	SBDC Irrigation	1,500	500	750	0	1,500
01-01-651	Office Supplies	27,000	22,000	26,000	18,919	27,000
01-01-839	Office Equipment	8,000	9,000	10,000	10,420	8,000
01-01-929	Misc. Expense	16,000	14,000	16,000	18,565	16,000
01-01-597	Real Estate Tax	8,000	7,800	8,000	0	8,000
01-01-598	Research Park Expense	10,000	0	10,000	0	0
	Total	98,500	76,100	97,750	72,502	88,500
Total Administration	Total	1,916,145	1,801,060	2,070,958	1,834,400	1,915,785

GENERAL FUND - COMMUNITY/RECREATION CENTER 01-03

Expenditures from this function include expenses related to the operation of the Community/Recreation Center and management of park use of the Village.

FY 2020-21 Service Objectives:

Creation of programs and activities for the Center to continue as we look for popular selections.

Training, education and certification of staff will be carried out throughout the year.

Planning for capital improvements and replacements of equipment as needed.

Determine how to best adapt to COVID-19 effect on membership and programming.

FY 2020-21 Service Plan:

Personnel

Wages for Center Director, Program Director, Program Supervisor and Facilities Manager.

Several part-time positions: Receptionist positions and various instructors for programming.

Wages included are for both full-time and part-time staff.

IMRF for all qualified staff.

Group health and life insurance coverage for qualified full-time staff.

Memberships for staff in various organizations such as IPRA and other professional organizations.

Contractual Services

Normal utility costs of running a facility of this type, trash collection, computer consultant, janitorial supplies, etc.

Summer Youth Program and Park Rentals Revenue and Expenditures.

Replacement of parts on some equipment.

Capital Outlay & Other Expenditures

Building repairs required as normal maintenance and upkeep. Eco-friendly lighting is being researched and priced.

Items included are normal for a small municipal facility including office supplies, subscriptions, professional development, printing and postage, etc.

Marketing and advertising activities for memberships, programming, etc.

GENERAL FUND - RECREATIONAL CENTER 01-03

Community/Recreation Center		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
<u>Revenues:</u>						
01-03-330	Membership Fees	50,000	60,000	65,000	49,000	35,000
01-03-331	Admission Fees	12,000	11,000	11,000	10,000	5,000
01-03-332	Rental Fees	25,000	23,000	25,000	21,000	25,000
01-03-333	Program Fees	60,000	40,000	52,100	42,000	30,000
01-03-334	Vending Income	0	0	0	0	0
01-03-373	Park Use Fees	3,000	5,000	5,000	1,300	3,000
01-03-399	Trans. From Gen. Fund	288,650	247,000	276,200	0	0
01-03-339	Fitness/Trng. Classes	6,000	0	2,000	1,039	1,000
01-03-340	Scholarships	100	100	300	372	100
01-03-349	Silver Sneakers	16,000	16,000	16,000	14,000	16,000
01-03-374	Sum. Yth. Prog.	1,750	2,544	2,600	680	1,750
01-03-077	Misc.	500	200	300	40	500
01-03-389	Sponsorships/Other	6,000	5,000	6,000	3,278	3,000
01-03-379	Summer Camps	52,500	40,000	43,000	47,036	20,000
	Total	521,500	449,844	504,500	189,745	140,350
<u>Expenditures:</u>						
	<u>Personnel</u>					
01-03-421	Wages	310,000	275,000	303,000	277,027	285,000
01-03-0422	Overtime Wages	0	0	2,000	0	4,000
01-03-423-00	Contract Employees	16,000	9,000	14,000	16,463	17,000
01-03-424	Interns	0	0	0	0	0
01-03-464	IMRF	15,000	16,100	18,000	14,044	18,000
01-03-451	Grp. Health/Life/Dental Ins.	51,400	36,991	40,400	36,792	59,536
	Total	392,400	337,091	377,400	344,326	383,536
	<u>Contractual Services</u>					
01-03-534	Computer Consulting	3,000	0	2,000	780	1,000
01-03-573	Trash Collection	1,600	1,400	1,500	2,188	2,000
01-03-571	Utilities	26,000	30,000	31,000	30,438	31,000
01-03-741	Equip. Rental	0	0	0	0	0
01-03-609	Janitorial Supplies	4,500	5,000	5,000	5,388	5,000
	Total	35,100	36,400	39,500	38,793	39,000
	<u>Capital Outlay</u>					
01-03-839	Office Equipment	1,000	0	1,000	1,079	1,000
01-03-835	New Equipment	9,000	3,700	7,000	3,028	0
01-03-821	Building Repair	20,000	20,000	20,000	4,840	15,000
	Total	30,000	23,700	28,000	8,947	16,000
	<u>Other Expenditures</u>					
01-03-551	Postage	2,000	1,600	1,800	1,585	1,800
01-03-554	Printing	4,000	4,000	4,000	1,640	2,000
01-03-471	Uniforms	2,200	1,200	1,500	642	1,500
01-03-651	Office Supplies	6,000	3,000	4,500	78	4,500
01-03-560	Prof. Development	3,200	3,000	3,200	380	1,000
01-03-652	Dues & Subscriptions	1,100	800	1,100	943	1,100
01-03-656	Marketing	7,500	5,000	6,000	3,446	6,000
01-03-929	Misc.	1,500	800	1,500	120	1,500
01-03-654	Program Supplies	24,000	22,000	24,000	16,933	20,000
01-03-655	Active Net	10,000	10,000	10,000	0	10,000
01-03-930	Refunds	2,500	1,000	2,000	20,000	2,000
	Total	64,000	52,400	59,600	45,766	51,400
Total Operations Expenditures		Total	521,500	449,591	504,500	437,832
						489,936

GENERAL FUND - PUBLIC WORKS 01-04

This function includes the labor and equipment expenses associated with customary public works functions (street & sidewalk, building and equipment maintenance, parks). The Public Works Department is responsible for sanitary sewer maintenance that is expensed to the Sewer Fund. Major infrastructure improvements are included in Capital Improvement Fund - 31.

FY 2020-21 Service Objectives

Continued training, education and certification of departmental staff.

Continue to provide excellent snow removal operations. Focusing on providing cleared streets as efficiently as possible to reduce the effect of storms on resident travel.

Continue street patching, shoulder repairs, sidewalk repairs and replacement and arborist activities to enable the Village infrastructure to be safe and easily traveled.

Continued planning and building of facilities in all parks.

Continue turf care management.

Continue maintenance of all parks, SMC, SRC and fire station.

Provide equipment maintenance to Savoy Fire Department, as able.

Effectively complete infrastructure project using a combination of engineering consultants and village staff.

Select personnel and train appropriately to become new Village Arborist.

Designate personnel to be responsible for safety updates and overseeing safe workplace operations.

Continue to provide services to residents on a timely basis. Work to educate the public on common issues to reduce calls and concerns to operations staff.

FY 2020-21 Service Plan

Personnel

Wages for this function include the Asst. Director of PW, Fleet Maint./Mechanic and assistant, 2 Operations Foreman, and 6 Operator's pay.

IMRF for all qualified positions in Public Works.

Group Health and Life Insurance for all full-time positions in Public Works.

Contractual

Mosquito control based on Village agreement with Champaign County Health Dept. for coverage.

Tree removal will fund the removal of trees that cannot be removed by Village staff and equipment. Continuing to remove significant amounts of trees affected by the Emerald Ash Borer.

Ongoing costs of water & electric usage in parks.

Capital Outlay

Street and Sidewalk Repair - Estimated replacement of 300 lineal feet of sidewalk. Crack sealing of 5,000 lbs. Concrete street patching of 500 Sq. Yds. Asphalt repairs of 30 tons.

Water Hydrant expenses related to ongoing new installations as required by continued Village growth or for public safety needs.

Small equipment purchases.

Expenses included for turf management at all Village properties and Travis Field.

Other Expenditures

Building Maintenance/Repair Materials & Supplies - Covers needed repairs to Village facilities.

Traffic Signal Repairs and Maintenance - Expenditures for routine maintenance and a reserve for unforeseen costs such as knockdowns and light failure. A percentage of routine maintenance is reimbursed by IDOT based on intersection ownership.

Vehicle Fuel - This item pays for all Village Departmental fuel usage and is difficult to predict because of price instability.

Uniforms and Protective Clothing - includes clothing and personal protective equipment, i.e., safety glasses, rain suits, etc.

Tree Maintenance - Includes allowance for street tree cost sharing.

Equipment Maintenance - The Village fleet ages and is expanding as services expand. PW will also assist in equipment maintenance for the FD.

Shop Equipment - Continued updating of tools and equipment to meet the needs of in-house diagnostic capabilities and repairs.

Street Operations Supplies - Reflects Department efforts to maintain adequate and safe streets such as overlay needs in small areas.

Pavement Marking - Paint and thermoplastic pavement marking. Also includes payment to Champaign County Highway Dept. as part of annual multi-government roadway striping project.

Waste Disposal Fees - Charges the Village has to pay to dispose of sweeper waste and construction waste.

Application of fibar mulching where needed at playgrounds.

GENERAL FUND - PUBLIC WORKS 01-04

Public Works		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
<u>Personnel</u>						
01-04-421	Wages	470,000	465,000	480,000	527,441	540,000
01-04-423	Overtime Wages	15,000	15,000	15,000	0	15,000
01-04-422	Seasonal Wages	40,000	38,000	40,000	30,392	45,000
01-04-424	Intern	10,000	0	5,000	0	5,000
01-04-451	Grp. Health/Life/Dental Ins.	105,000	82,400	90,000	110,656	95,000
01-04-464	IMRF	48,000	42,200	47,000	48,018	47,000
		<u>688,000</u>	<u>642,600</u>	<u>677,000</u>	<u>716,507</u>	<u>747,000</u>
<u>Contractual Services</u>						
01-04-532	Engineering	10,000	0	8,000	1,680	8,000
01-04-595	Mosquito Control	4,000	3,934	4,200	4,721	4,200
01-04-593	Recycle Program	2,000	1,800	2,000	1,895	2,000
01-04-543	Tree Removal	18,000	15,000	18,000	18,103	18,000
		<u>34,000</u>	<u>20,734</u>	<u>32,200</u>	<u>26,399</u>	<u>32,200</u>
<u>Capital Outlay</u>						
01-04-820	Bldg. Construction	5,000	5,100	6,000	0	12,000
01-04-860	St. & Sidewalk Repair	80,000	70,000	80,000	66,832	80,000
01-04-851	Water Hydrants	11,000	9,000	11,000	12,184	11,000
01-04-835	New Equipment	12,000	10,500	10,000	7,108	12,000
01-04-823	New Turf Estab.	3,500	0	2,000	4,121	5,000
01-04-824	Mem. Tree Fund	1,000	0	1,000	0	1,000
		<u>112,500</u>	<u>94,600</u>	<u>110,000</u>	<u>90,244</u>	<u>121,000</u>
<u>Other Expenditures</u>						
01-04-821	Bldg. Maint./Repair	15,000	14,200	15,000	23,507	18,000
01-04-616	Salt & Anti-icing	30,000	29,166	25,000	23,783	30,000
01-04-862	Traf. Sig. Repairs - Maint.	12,000	12,000	15,000	15,606	18,000
01-04-655	Vehicle Fuel	45,000	36,000	45,000	43,494	45,000
01-04-560	Prof. Development	10,000	8,500	10,000	10,811	10,000
01-04-471	Uniforms & Prot. Cloth.	5,500	5,500	6,000	8,060	6,000
01-04-928	ESDA Equipment	7,500	1,475	5,000	1,526	5,000
01-04-839	Office, Admin. & Weather	7,000	2,400	5,000	9,184	7,000
01-04-512	Equip. Maintenance	52,000	52,000	60,000	59,362	68,000
01-04-658	Shop Equipment	4,000	2,500	4,000	7,206	4,000
01-04-612	Shop Supplies	4,500	3,000	4,000	4,704	5,000
01-04-830	Street Equipment	5,000	455	5,000	5,646	5,000
01-04-614	St. Operation Supplies	6,000	3,000	5,000	4,122	6,000
01-04-615	Pavement Marking	5,000	6,735	8,000	3,390	10,000
01-04-618	Waste Disposal Fees	11,000	9,000	11,000	2,510	11,000
01-04-613	Tree Maintenance	20,000	11,000	20,000	20,395	20,000
01-04-929	Miscellaneous	500	500	500	1,274	500
01-04-571	Utilities	3,500	4,200	5,000	6,012	6,000
01-04-572	Irrigation-PF BB	1,200	425	1,000	2,107	2,000
01-04-573	Rotary Park Irrigation	0	140	150	246	0
01-04-617	Park & Grnd. Maint. Supplies	70,000	65,000	65,000	79,896	70,000
		<u>314,700</u>	<u>267,196</u>	<u>314,650</u>	<u>332,842</u>	<u>346,500</u>
Total Public Works		1,149,200	1,025,130	1,133,850	1,165,991	1,246,700

GENERAL FUND - ECONOMIC DEVELOPMENT & TOURISM 01-06

This function details Village expenditures to promote economic development and tourism.

Planned Service

Revenues for this fund come from transfers from the general fund which includes Hotel-Motel Tax funds

Memberships include the Champaign County Chamber of Commerce, Convention and Visitors Bureau and Champaign County Economic Development Corporation.

Economic incentives are budgeted as a precaution for business inducements. Also covers Agreements with Honda/BMW, Worden Martin and Best Western Motel.

Continue partnering with local business to promote Savoy to new businesses and encourage shoppers to shop Savoy.

Economic Development & Tourism - 06		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
01-06-901	Economic Incentives	400,000	250,000	400,000	286,724	400,000
01-06-902	Memberships	27,000	27,000	27,000	21,500	27,000
01-06-927	E.D. Commission Expense	500	150	500	135	500
01-06-926	Tourism Promo Events	45,000	10,000	40,000	25,818	30,000
01-06-929	Miscellaneous	500	0	500	0	500
Total Econ. Dev. & Tour.		473,000	287,150	468,000	334,177	458,000

GENERAL FUND - CAPITAL FUND TRANSFERS 01-07

This function details transfers from the General Fund to the Capital Funds and the Community/Recreation Center Fund and Fire Department. The amounts transferred are determined in the Capital Improvement and Capital Equipment Plans, and the Community/Recreation Center and Fire Department. These transfers pay for the expenditures in the Capital funds and some operations in the Community/Recreation Center.

Cap. Fund Transfers - 07		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
01-07-999	Trans. To Cap. Imp. Fund	1,100,000	1,000,000	3,200,000	2,455,915	1,670,000
01-07-998	Trans. To Cap. Equip. Repl.	800,000	770,000	310,000	250,000	50,000
01-07-997-02	Trans. To Com. Rec. Center	288,650	160,786	276,200	248,088	349,586
01-07-997-3	Trans. To Fire Department	108,000	140,000	111,000	45,000	205,000
01-07-997-05	Trans. To FICA Fund (Soc. Sec.)	0	500	0	7,000	0
01-07-997-06	Trans. To W/C Ins. Fund	0	0	0	0	0
01-07-997-07	Trans. To Gen. Ins. Fund	67,000	84,000	43,000	43,000	43,000
01-07-996	Trans. To Motor Fuel Tax	0	0	0	0	0
01-07-997-08	Trans. To Street Light	10,000	32,000	10,000	12,000	10,000
01-07-997-09	Trans. To Unempl. Tax	<u>1,000</u>	<u>3,600</u>	<u>0</u>	<u>2,200</u>	<u>1,000</u>
Total Capital Transfers		2,374,650	2,190,886	3,950,200	3,063,202	2,328,586

FIRE DEPARTMENT FUND - 03
FY 2020-21 Service Objectives
<p>Continue with and enhance training opportunities for part-time administrative assistant and paid on-call firefighters.</p> <p>Continue monitoring equipment needs and determine additional equipment needs in view of the changes in our community.</p> <p>Continue efforts to stabilize staffing and diversify the department.</p> <p>Continue to promote safety in all activities including apparatus driving, training and emergency operations.</p> <p>Continue to review and update contingency plans to obtain assistance when needed through inter-government cooperative agreements with surrounding departments.</p>
FY 2020-21 Service Plan
<p><u>Personnel</u></p> <p>Fire Department staffing includes salaries for Chief and Assistant Chief. Overall wages include administrative assistant and volunteer firefighters.</p> <p><u>Revenues</u></p> <p>Revenues for the Fire Department come from the allowed real estate tax for fire protection and from non-resident for service subscription fees, plus transfer from General Fund. Real estate tax for the fire protection can be levied up to \$.15 per \$100 equalized assessed valuation, which will generate approximately \$270,000 this fiscal year. Most subscription fees are \$85 per housing unit annually. The Department is always looking for options to create more revenue streams.</p> <p><u>Expenditures</u></p> <p>The service population for the Savoy Fire Department is over 12,000. The current number of volunteer firefighters is 41. Operational expenditures are fairly low because the Department is a paid-on-call Department. A part-time Administrative Assistant is on duty 19 hours per week. In the past calendar year (2018) the Fire Department responded to 52 fire/explosion events, 153 accidents/rescues/extrications/EMS events, and 365 other alarm events. A total of 576 calls for service. This is a down 10% from last year. These numbers are expected to increase with growth of the Village.</p> <p>Equipment replacement will include turnout gear, SCBA airpaks, SCBA bottles, SCBA masks, and some hose.</p> <p>Building repairs include painting, siding & soffit repairs, and gutter repairs.</p> <p>Commission study for second fire station site.</p>

FIRE DEPARTMENT FUND - 03

		2018-19	2018-19	2019-20	2019-20	2020-21
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Yr. End Est.</u>	<u>Proposed</u>
Beginning Balance		584	-35,348	42,829	42,828	50,263
Revenues:						
	Annual					
03-00-311	Real Estate Tax	250,000	191,240	270,000	259,522	275,000
03-00-312	Trans. From Gen. Fund	108,000	175,348	111,000	45,000	205,000
03-00-381	Interest Income	5	9	0	15	5
	Total	358,005	366,597	381,000	304,537	480,005
	Non-recurring					
03-00-367	Subscription Fees	43,500	42,623	43,000	45,000	45,000
03-00-368	Fire Call Fees	0	0	0	0	0
03-00-370	False Alarm Fees	2,000	0	1,000	2,500	8,000
03-00-383	Contributions	500	205	250	0	0
03-00-392	Sale of Equipment	500	0	0	35,000	500
03-00-388	Insurance Recovery	6,000	0	0	0	0
03-00-349	Grant Income	0	0	0	3,000	0
03-00-389	FEMA Reimbursement	0	0	0	0	0
03-00-350	Box Alarm	0	0	0	0	0
03-00-371	Fines - DUI	0	497	400	0	500
03-00-399	Miscellaneous	200	1,617	800	845	8,000
	Total	52,700	44,942	45,450	86,345	62,000
	Total Revenue	410,705	411,539	426,450	390,882	542,005
	Total Funds Available	411,289	376,191	469,279	433,710	592,268
Expenditures						
	Personnel					
03-02-421-00	Wages	125,000	96,426	135,000	132,642	190,000
03-02-421-01	Wages - FEMA	0	0	0	0	0
03-02-464	IMRF	3,500	1,111	2,300	4,487	5,000
03-02-452	Life Insurance	700	0	0	0	700
03-02-451	Group Health Ins.	10,000	0	0	9,852	11,182
03-02-471	Uniforms	3,000	2,345	4,000	7,778	4,000
03-02-566	Meetings	4,000	4,640	4,000	2,984	4,000
03-02-563	Training	22,000	16,924	20,000	17,786	20,000
	Total	168,200	121,446	165,300	175,529	234,882
	Contractual Services					
03-02-573	Trash Collection	900	674	1,000	892	900
03-02-567	Alarm Service	400	270	400	270	1,550
03-02-599	METCAD Dispatching	15,000	14,987	15,000	14,356	15,000
03-02-534	Computer Consulting	3,000	3,154	4,000	2,647	5,000
03-02-571	Utilities	12,000	13,079	12,000	13,301	14,000
03-02-592	Fire Station Study	15,000	0	15,000	0	15,000
	Total	46,300	32,164	47,400	31,466	51,450

Capital Outlay						
03-02-820	Bldg. Const.-Firehouse Imp.	0	0	0	0	0
03-02-831	New Equipment	10,000	5,692	15,000	6,631	10,000
03-02-830	Equipment Replacement	45,000	44,396	55,000	41,770	85,000
03-02-833	SCBA Upgrade	5,000	0	0	0	5,000
	Total	60,000	50,088	70,000	48,401	100,000
Other Expenditures						
03-02-512	Vehicle & Equip. Maint.	90,000	86,975	100,000	88,231	90,000
03-02-655	Vehicle Fuel	7,500	6,972	8,000	5,335	7,500
03-02-821	Building Repair	22,000	16,939	16,000	16,247	20,000
03-02-925	IDOL Compliance	3,000	5,404	5,000	2,244	8,000
03-02-911	Fire Prevention	3,500	3,497	3,000	2,918	3,500
03-02-611	Janitorial Supplies	1,500	721	1,500	1,027	1,500
03-02-569	Reimbursement Expense	700	142	500	894	700
03-02-929	Misc. Admin. Expense	8,000	9,012	10,000	11,155	8,000
	Total	136,200	129,662	144,000	128,051	139,200
Total Operating Expenditures		410,700	333,360	426,700	383,447	525,532
Operating Balance		5	78,179	-250	7,435	16,473
03-02-998	Trans. To Cap. Equip. Fund	0	73	0	0	0
Ending Fund Balance		589	42,828	42,579	50,263	4,736

VILLAGE PROPERTY FUND - 04
<p align="center">FY 2019-20 Service Objectives</p>
<p>Maintain current leases of private enterprise at the SBDC. Currently lease all spaces, except three, to full-time occupants. Five parking spaces leased annually to Head Start.</p> <p>Maintain property to highest standards.</p> <p>Continue to assess Village needs for space and respond as needed.</p> <p>Continue to evaluate tenants and lease contracts to assure competitiveness and optimum returns.</p>
<p align="center">FY 2019-20 Service Plan</p>
<p><u>Revenues</u></p> <p>Revenues for the Village Property Fund come from lease payments, support services charges, late fees and interest income.</p> <p><u>Contractual Service.</u></p> <p>Computer consulting budgeted to take care of Village and tenant needs. Tenants will reimburse Village.</p> <p>Utilities, trash collection and janitorial supplies paid for all buildings on campus. Some of these services are covered by tenants.</p> <p><u>Capital Outlay & Other Expenditures</u></p> <p>Building repair to cover any unforeseen repairs to Village facilities.</p> <p>Most items reflect small amounts for normal operation of a facility leased to tenants. Some costs for this is budgeted in Administration.</p> <p>Real estate tax is based on up to 35% private occupancy.</p>

VILLAGE PROPERTY FUND - 04

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
Beginning Balance:		64,076	79,073	94,794	134,180	206,439
<u>Revenues:</u>						
04-00-384	SBDC Leases	75,000	92,024	90,000	83,218	80,000
04-00-385	Support Services	18,000	23,849	23,000	20,511	22,000
04-00-386	Late Payment Charges	0	0	0	0	0
04-00-381	Interest Income	5	0	10	0	5
	Total	<u>93,005</u>	<u>115,873</u>	<u>113,010</u>	<u>103,728</u>	<u>102,005</u>
	Total Funds Avail.	157,081	194,946	207,804	237,908	308,444
<u>Expenditures:</u>						
<u>Personnel</u>						
04-01-421	Wages	14,000	4,586	0	0	0
04-01-464	IMRF	1,700	0	0	0	0
04-01-452	Life Insurance	0	0	0	0	0
04-01-451	Group Health Insurance	2,000	0	0	0	0
	Total	<u>17,700</u>	<u>4,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Contractual Services</u>						
04-01-533	Legal	0	0	500	0	500
04-01-534	Computer Consulting	200	0	200	0	200
04-01-573	Trash Collection	500	0	500	0	500
04-01-571	Utilities	21,000	27,705	20,000	18,685	20,000
04-01-609	Janitorial Supplies	1,500	2,087	1,500	1,739	2,000
	Total	<u>23,200</u>	<u>29,792</u>	<u>22,700</u>	<u>20,425</u>	<u>23,200</u>
<u>Capital Outlay</u>						
04-01-821	Building Repair	20,000	25,712	25,000	8,171	30,000
	Total	<u>20,000</u>	<u>25,712</u>	<u>25,000</u>	<u>8,171</u>	<u>30,000</u>
<u>Other Expenditures</u>						
04-01-551	Postage	0	0	0	0	0
04-01-560	Professional Development	0	0	0	0	0
04-01-651	Office Supplies	800	376	500	0	800
04-01-597	Real Estate Tax	600	673	700	2,675	600
04-01-839	Office Equipment	0	0	0	0	0
04-01-929	Miscellaneous Expense	500	91	300	198	500
	Total	<u>1,900</u>	<u>1,139</u>	<u>1,500</u>	<u>2,873</u>	<u>1,900</u>
Total Operations Expend.		62,800	61,230	49,200	31,469	55,100
Operations Balance		30,205	54,642	63,810	72,259	46,905
07 Interfund Trans. - Out		50,000	0	100,000	0	200,000
Ending Fund Balance		44,281	134,180	58,604	206,439	53,344

TAX INCREMENT FINANCE REDEVELOPMENT PROJECT FUND - TIF 1 - OLD TOWN - 29

The Tax Increment Finance (TIF) Redevelopment Project Fund TIF I-Old Town was established in 1999 to assist in redevelopment activities within the TIF District as required by statute.

Revenues

TIF revenues are generated from property tax receipts from properties within the TIF District which generally is described as being approximately 300' south of Curtis Road on the North, Wesley Avenue on the West, East of the railroad tracks on the East and just North of the Wal-Mart Property on the South. When the TIF District was established and certified by the County Clerk in 1999, the assessed value for all properties within the TIF was used to determine taxes paid to all taxing districts and were frozen at those levels. From that date forward, any additional taxes generated from an increase in assessed value go directly to this fund for use on redevelopment projects within the TIF District to reimburse Village funds that initially paid for establishment of the TIF, any projects initiated prior to receiving any revenue from established taxes, any project to fulfill those activities laid out in the TIF Redevelopment Plan.

Other Financing Sources

Generally, funds may be transferred to the TIF fund from other Village funds on specific project basis.

TIF funds may be transferred to other funds to help cover costs of projects in the TIF District or adjacent of TIF District.

Expenditures

Actual redevelopment project costs are budgeted for the year. Approval of projects must route through the Savoy Economic Development Committee and receive final approval from the Savoy Board of Trustees. Any money's not used for projects will be directed to payment of other Village funds used to fund projects prior to receipt of tax funds. Expected expenditures from this fund will be payment to Fox Development for the Provena Medical Office facility, the Prairieland Feeds project, the Best Western Inn project, the Old Orchard Lanes project, Thompson Land Company project, and Aldi's.

Funding is allocated to assist in demolition of the grain elevator at Church St. and Route 45, and for acquiring the final property to complete land acquisition for the planned town square.

TAX INCREMENT FINANCE REDEVELOPMENT PROJECT FUND - TIF 1 - OLD TOWN - 29

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	1,001,065	1,028,038	974,886	979,664	1,250,576
<u>Revenues:</u>						
29-00-311	Real Estate Tax Increment	265,000	314,876	320,000	362,773	270,000
29-00-380	Jones Prop. Sale	250,000	0	250,000	0	0
29-00-381	Interest Income	500	1,259	1,000	23	500
	Total Revenues	515,500	316,135	571,000	362,796	270,500
	Total Available Funds	1,516,565	1,344,173	1,545,886	1,342,460	1,521,076
<u>Expenditures:</u>						
29-01-810	Land Acq. & Assembly	850,000	322,208	820,000	3,812	700,000
29-01-890	Util & Infrast. Improvement	400,000	0	400,000	0	400,000
29-01-820	Rehab. Of Structures	0	0	0	0	0
29-01-830	Land Clearing	185,000	0	200,000	13,650	250,000
29-01-720	Interest Costs for Projects	0	0	0	0	0
29-01-720-01	Redevelopment Agreements	55,000	45,001	60,000	73,043	55,000
29-01-530	Support Services for Agreements (Plan, Legal, Engin.)	25,000	2,050	25,000	0	25,000
29-01-563	Job Training	2,000	28	2,000	1,379	2,000
	Total Operating Expend.	1,517,000	369,287	1,507,000	91,883	1,432,000
	Operating Balance	-1,001,500	-53,152	-936,000	270,912	89,076
29-01-998	Transfer Out - MFT Fund for Old Town Proj., Ph. 1	0	0	0	0	0
29-01-997	Transfer Out - Cap. Imp. Fund for Prior Expenditures	0	0	0	0	0
	Total Transfers	0	0	0	0	0
	Ending Balance	-435	979,664	38,886	1,250,576	89,076

TAX INCREMENT FINANCE (TIF) REDEVELOPMENT PROJECT FUND 2-DUNLAP & CURTIS TIF 30

The Tax Increment Finance (TIF) Redevelopment Project Fund 2-Dunlap & Curtis was established in 2012 to assist in redevelopment activities within the TIF District as required by statute.

Revenues

TIF revenues are generated from property tax receipts from properties within the TIF District which generally is described as being Market Place at Savoy at the corner of Dunlap Ave. & Curtis Rd. When the TIF District was established and certified by the County Clerk in 2012, the assessed value for all properties within the TIF was used to determine taxes paid to all taxing districts and were frozen at those levels. From that date forward, any additional taxes generated from an increase in assessed value go directly to this fund for use on redevelopment projects within the TIF District to reimburse Village funds that initially paid for establishment of the TIF, any projects initiated prior to receiving any revenue from established taxes, any project to fulfill those activities laid out in the TIF Redevelopment Plan.

Other Financing Sources

The Village periodically uses funds from other funds to pay for TIF eligible projects when TIF funds haven't been received to cover project costs. When TIF funds are received, TIF funds are used to repay the various funds.

Expenditures

Actual redevelopment project costs are budgeted for the year. Approval of projects must route through the Savoy Economic Development Committee and receive final approval from the Savoy Board of Trustees. Any money's not used for projects will be directed to payment of other Village funds used to fund projects prior to receipt of tax funds. Expected expenditures from this fund will be payment to TBR ENT LLC for the Marketplace at Savoy Project (CVS Development Area).

TAX INCREMENT FINANCE (TIF) REDEVELOPMENT PROJECT FUND 2-DUNLAP & CURTIS TIF 30						
		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	3,092	3,970	3,999	6,064	4,896
<u>Revenues:</u>						
30-00-311	Real Estate Tax	23,000	20,850	20,000	20,000	21,000
30-00-381	Interest Income	4	0	2	5	4
	Transfer In From General Fund				90,000	
	Total Revenues	23,004	20,850	20,002	110,005	21,004
	Total Available Funds	26,096	24,820	24,001	116,069	25,900
<u>Expenditures:</u>						
30-00-810	Land Acq & Assembly	0	0	0	0	0
30-00-890	Util & Infrast. Imp	0	0	0	0	0
30-00-820	Rehab of Structures	0	0	0	0	0
30-00-830	Land Clearing	0	0	0	0	0
30-00-720	Interest Cost for Project	0	0	0	0	0
30-00-720-1	Redevel. Agreements	22,000	18,762	19,000	111,173	22,000
30-00-530	Support Services for Agreements (Plan, Legal, Eng, etc.)	0	0	0	0	0
30-00-563	Job Training	500	0	200	0	500
	Total Operating Expend.	22,500	18,762	19,200	111,173	22,500
	Operating Balance	3,596	6,058	4,801	0	3,400
code						
30-00-998	Transfer Out	0	0	0	0	0
	Ending Balance	3,596	6,064	4,801	4,896	3,400

SEWER FUND - 52

Savoy's sewer system is relatively young comparatively to surrounding communities. As each year passes the system ages and needs more attention, which will require more intense maintenance.

We will continue the proactive system inspection, maintenance and repair effort as we have done in past years. We will continue televising and establishing danger areas to work on and repair.

Revenues

An important source of revenue for the sewer fund is connection inspection fees. This fee is now \$432 per dwelling unit for residential.

As new parts of Prairie Fields Subdivision, Prairie Meadows Subdivision, Lake Falls Subdivision, Liberty on the Lake Subdivision, Field Stone Subdivision and Wilshire Subdivision come on line it is expected that this revenue will increase.

The Sewer Benefit fee generates funds to help pay for maintenance and operations costs, replace equipment and debt service. Fee increase was approved in 2016.

The Sewer Cost Recovery Fee is at \$172 per person equivalent and helps pay the debt service on the Curtis Road and First Street Interceptor Sewer.

Expenditures & Transfers

Wages - One full-time staff person and related costs are charged to this line item.

Cleaning & Televising of the sewer system is contracted and paid here for preventive maintenance purposes. As the system ages we anticipate more activity.

System Repair - Pays for needed repairs found in the televising.

Equipment Maintenance - Jet-rodder repairs and miscellaneous items.

Plant Maintenance - Continued maintenance and some enhancements to former treatment plant site.

Transfer \$147,000 to Capital Improvement Fund to pay for debt service for the Curtis Road Interceptor Sewer.

Engineering includes an asset management plan for our sewer systems to better understand replacement costs, timing, and priority.

SEWER FUND - 52

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	368,180	205,637	240,209	278,449	310,526
Revenues:						
52-00-366	Sewer Benefit Fees	215,000	254,232	245,000	238,550	235,000
52-00-365	Sewer Cost Recov. Fees	25,000	32,508	30,000	41,126	35,000
52-00-364	Connection Inspection Fees	40,000	18,360	18,000	32,820	30,000
52-00-369	U of I Maintenance Fee	450	0	450	0	450
52-00-370	Expense Reimbursement	0	0	0	0	0
52-00-381	Interest Income	5	0	700	0	5
	Total	280,455	305,100	294,150	312,496	300,455
	Total Funds Available	648,635	510,737	534,359	590,945	610,981
Expenditures:						
	<u>Personnel</u>					
52-04-421	Wages	43,500	46,456	44,500	45,160	47,000
52-04-422	Seasonal Wages – Intern	0	0	0	0	0
52-04-423	Overtime Wages	1,500	0	2,500	2,313	1,500
52-04-451	Group Health/Life/Dental Ins.	5,300	15,898	16,500	15,757	19,000
52-04-464	IMRF	4,200	3,992	4,200	3,851	5,000
	Total	54,500	66,346	67,700	67,080	72,500
	<u>Contractual Services</u>					
52-04-546	Cleaning & Televising	23,000	19,508	23,000	23,000	23,000
52-04-466	Sewer Recovery Refund	0	0	0	0	0
52-04-513	System Repair	15,000	0	20,000	0	15,000
52-04-532	Engineering	36,000	0	20,000	35,000	90,000
	Total	74,000	19,508	63,000	58,000	128,000
	<u>Capital Outlay</u>					
52-04-880	New Construction	0	0	0	0	0
52-04-860	System Repair/Maint. Mats.	2,000	0	4,000	4,000	2,000
	Total	2,000	0	4,000	4,000	2,000
	<u>Other Expenditures</u>					
52-04-512	Equipment Maintenance	1,000	451	2,500	2,500	1,000
52-04-831	New Equipment	0	0	3,000	3,000	0
52-04-619	Supplies	500	209.84	500	64	500
	Total	1,500	660	6,000	5,564	1,500

	Total Operating Expenditures	132,000	86,515	140,700	134,644	204,000
	Operating Balance	148,455	218,586	153,450	177,852	96,455
52-998	Trans. To Cap. Equip. Fund	0	0	0	0	60,000
52-04-999	Trans. To Cap. Impr. Fund	145,774	145,774	145,774	145,774	295,774
	Total	145,774	145,774	145,774	145,774	355,774
52-04-399	Trans. From Gen. Fund	0	0	0	0	0
	Total	0	0	0	0	0
Ending Balance		370,861	278,449	247,885	310,526	51,207

AUDIT FUND - 11; GENERAL & LIABILITY INSURANCE FUND - 12; SOCIAL SECURITY FUND - 14; WORKER'S COMPENSATION FUND - 15; UNEMPLOYMENT TAX FUND - 16; STREET LIGHT FUND - 18

The State of Illinois authorizes local governments to levy a property tax for special purposes. These six special revenue funds show property collection and expenditures for the purposes shown in the following tables.

Information on the Audit Tax may be found in the General Fund Revenues and Administration Expenditures.

GENERAL & LIABILITY INSURANCE FUND - 12

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
Beginning Balance		180	-1,662	556	67,883	61,757
Revenues:						
12-00-311	Real Estate Tax	59,100	58,735	83,000	70,954	59,100
12-00-381	Int. Income & Tr. \$'s	67,000	18	43,000	3	43,000
	Total	<u>126,100</u>	<u>58,753</u>	<u>126,000</u>	<u>70,957</u>	<u>102,100</u>
	Total Avail. Funds	126,280	57,091	126,556	138,840	163,857
Expenditures:						
12-01-592	Ins. & Claims Expense	126,000	74,870	126,000	77,083	126,000
12-01-291	Settlement Reserve	0	0	0	0	0
	Total	<u>126,000</u>	<u>74,870</u>	<u>126,000</u>	<u>77,083</u>	<u>126,000</u>
Ending Balance		280	67,883	556	61,757	37,857

SOCIAL SECURITY FUND - 14

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
Beginning Balance		9,399	-26,173	69	-184	-4,317
Revenues:						
14-00-311	Real Estate Tax	123,140	122,316	163,000	109,745	123,140
14-00-381	Int. Income & Tr.\$'s	0	37	0	7,000	0
	Total	<u>123,140</u>	<u>122,353</u>	<u>163,000</u>	<u>116,745</u>	<u>123,140</u>
	Total Avail. Funds	132,539	96,180	163,069	116,561	118,823
Expenditures:						
14-01-461	Social Security Tax	110,000	122,537	121,000	120,878	110,000
	Total	<u>110,000</u>	<u>122,537</u>	<u>121,000</u>	<u>120,878</u>	<u>110,000</u>
Ending Balance		22,539	-184	42,069	-4,317	8,823

WORKER'S COMPENSATION FUND - 15						
		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	59,769	67,114	52,699	59,063	56,738
<u>Revenues:</u>						
code						
15-00-311	Real Estate Tax	42,670	42,583	60,000	62,672	42,670
15-00-381	Int. Income & Tr. \$'s	3	13	3	3	3
	Total	42,673	42,596	60,003	62,675	42,673
	Total Avail. Funds	102,442	109,710	112,702	121,738	99,411
<u>Expenditures:</u>						
15-01-454	Worker's Comp. Ins. & Claims Expense	70,000	50,647	70,000	65,000	70,000
	Total	70,000	50,647	70,000	65,000	70,000
	Ending Balance	32,442	59,063	42,702	56,738	29,411

UNEMPLOYMENT TAX FUND - 16						
		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	220	-2,921	101	985	669
<u>Revenues:</u>						
16-00-311	Real Estate Tax	2,235	2,203	3,200	2,071	2,235
16-00-381	Interest Income	1001	1	0	2200	1001
	Total	<u>3,236</u>	<u>2,204</u>	<u>3,200</u>	<u>4,271</u>	<u>3,236</u>
	Total Avail. Funds	3,456	-717	3,301	5,256	3,905
<u>Expenditures:</u>						
16-01-453	Unemployment Tax	<u>2,700</u>	<u>4,819</u>	<u>3,000</u>	<u>4,587</u>	<u>2,700</u>
	Total	<u>2,700</u>	<u>4,819</u>	<u>3,000</u>	<u>4,587</u>	<u>2,700</u>
	Transfer In		6521			
	Ending Balance	756	985	301	669	1,205

STREET LIGHT FUND - 18						
		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2018-19 <u>Proposed</u>
	Beginning Balance	1,375	-26,447	634	28,515	22,627
<u>Revenues:</u>						
18-00-311	Real Estate Tax	64,000	63,581	64,000	43,772	64,000
18-00-382	Install. Reimb.	0	0	0	0	0
18-00-381	Interest Income & Trans.	10,000	19	10,000	12,002	10,000
	Total	74,000	63,600	74,000	55,774	74,000
	Total Avail. Funds	75,375	37,153	74,634	84,289	96,627
<u>Expenditures:</u>						
18-04-572	Street Light Charges	70,000	67,085	72,000	61,662	70,000
	Total	70,000	67,085	72,000	61,662	70,000
	Transfer In		58,447			
	Ending Balance	5,375	28,515	2,634	22,627	26,627

MOTOR FUEL TAX FUND - 17

The MFT Fund typically is used for capital improvements in the Village's road and sidewalk network. Use of these funds must be approved by the Illinois and schedule that work for the current year. The MFT Fund is used to address those areas identified in the Village Long Department of Transportation. The Village identifies roads each year in need of upgrade or replacement Long Range Capital Improvement Plan.

Revenues:

The MFT fund is supported with the Village's share of the State Motor Fuel Tax allocations.

Expenditures:

Payment for Prospect Avenue Reconstruction Project. This amount has been rolled over from the previous year's budget.

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End. Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	627,210	494,779	700,879	696,025	921,891
Revenues:						
17-00-343	State Allocation	218,000	197,582	211,000	217,575	218,000
17-00-349	Grant - State of IL	14,000	0	14,000	3,040	14,000
17-00-350	State IL Audit	0	0	0	0	0
17-00-381	Interest Income	800	3,664	2,000	5,252	800
17-00-394-1	Transfer In - TIF	0	0	0	0	0
17-00-394-2	Transfer In - Gen. Fund	0	0	0	0	0
17-00-383	Developer/Other Partic.	0	0	0	0	0
	Total	<u>232,800</u>	<u>201,246</u>	<u>227,000</u>	<u>225,866</u>	232,800
	Total Avail. Funds	860,010	696,025	927,879	921,891	1,154,691
Expenditures:						
17-01-399	Transfer Out Cap. Imp. Fund	<u>600,000</u>	<u>0</u>	<u>950,000</u>	<u>0</u>	1,150,000
	Total	<u>600,000</u>	<u>0</u>	<u>950,000</u>	<u>0</u>	1,150,000
	Total Operating Expenditures	600,000	0	950,000	0	1,150,000
	Ending Fund Balance	260,010	696,025	-22,121	921,891	4,691

CAPITAL IMPROVEMENT FUND - 31

The Capital Improvement Fund is established to plan for expenditures associated with large public improvement projects and public facilities. The size of these expenditures in comparison to the Village budget requires several years planning. The purpose is to make the large expenditures in this fund so that operations supported by other funds are not sacrificed by the large purchase made within that fund. Operation funds will contribute to this fund with level payments after essential operations are funded.

Revenues

Revenues for the Capital Improvement Fund are derived from transfers from other funds, interest income, grant awards and developer participation in public projects.

This year's revenues generally come from transfers from the general fund, sewer fund, Village Property Fund & earned interest.

Expenditures

Several major public improvements and public facility activities are included in the FY 2020-21 Capital Improvement Budget.

Design Engineering for the upcoming Curtis Road Complete Streets Project.

Debt retirement is included for the Municipal Center campus, the Community/Recreation Center, the Village portion of the Curtis Road Interceptor Sewer and Public Works facility.

Design Engineering for the proposed First Street Multi-Use Path along First Street between Curtis Road and Windsor Road.

Construction of sidewalks along Magnolia Court, with drainage improvements included.

General Maintenance Contracts on area streets throughout the Village.

Curtis Rd. Grade Separation Engineering.

Oil and Chip contracts for rural roads.

Sidewalk infill Projects - construction of pathways through William Smith Park and near the corner of Graham St. and Wesley.

Re-surfacing of the Rec Center parking lot and entrance lanes.

Payment for the Prospect Avenue Reconstruction Project.

CAPITAL IMPROVEMENT FUND - 31

		2018-19 <u>Budgeted</u>	2018-19 <u>Actual</u>	2019-20 <u>Budgeted</u>	2019-20 <u>Yr. End Est.</u>	2020-21 <u>Proposed</u>
	Beginning Balance	786,007	226,713	82,938	82,938	872,997
Revenues:						
31-00-399	Transfer In - Gen. Fund	1,100,000	1,000,000	3,200,000	2,500,000	1,670,000
31-00-398	Transfer In - Sewer Fund	145,774	145,774	145,774	145,774	295,774
31-00-397	Transfer In - TIF	0	0	0	0	0
31-00-396	Transfer In - Vil. Prop. Fund	50,000	50,000	100,000	100,000	0
31-00-394	Transfer in MFT	600,000	0	950,000	0	1,150,000
31-00-395	Other Govt. Part.	0	70,715	35,000	0	20,000
31-00-383	Developer Participation	700,000	0	400,000	0	0
31-00-381	Interest Income	200	200	200	200	0
31-00-355	Sale of Capital Stock	0	0	0	0	0
	Total	2,595,974	1,266,689	4,830,974	2,745,974	3,135,774
	Total Avail. Funds	3,381,981	1,493,402	4,913,912	2,828,912	4,008,771
Expenditures:						
	<u>Public Ways & Infrastructure</u>					
31-04-957	Prospect Ave. Engin. & Const.	600,000	188,492	1,060,000	0	1,060,000
31-04-956	Curtis Rd. Intercept. Sew. Debt	145,774	145,774	145,774	145,774	145,774
31-04-889	Sidewalk Infill program	30,000	7,000	30,000	30,000	250,000
31-04-887-02	Bike Path Construction P.F.	0	0	0	0	0
31-04-887-01	Bike Path Engineering P.F.	155,000	0	30,000	0	0
31-04-954-09	Curtis Rd. Ph. 1 Debt Retirement	156,696	156,696	156,696	156,696	156,696
31-04-867	Out-Street Repairs	30,000	0	0	0	30,000
31-04-867-07	Concrete Paving-ASR	0	0	0	0	0
31-04-867-00	Maint. Contracts	350,000	0	400,000	0	500,000
31-04-957-05	Prospect Ave. Land Acq.	85,000	81,800	0	0	0
31-04-867-08	Rt. Ln. on EB Curtis to Dunlap	500,000	0	440,000	250,000	350,000
31-04-888-02	Curtis Rd. Grd Sep. Eng	100,000	0	200,000	12,107	50,000
31-04-887-03	Mill & Overlay E. Curtis Rd.	0	2,020	0	0	0
31-04-867-03	Oil & Chip	50,000	38,625	50,000	0	50,000
31-04-886-00	Pheasant Lane	0	0	1,000,000	500,000	450,000
31-04-888-02	Curtis Rd.& Dunlap Ave.	300,000	0	0	0	0
31-04-866	First St. Overlay	0	0	0	0	0
31-04-891-00	Airport Rd/1st St. Improvements	100,000	300,302	0	0	0
31-04-893-00	Curtis Rd.-West Entrance Sign	40,000	13,414	0	0	0
31-04-894-00	First St. MUP	0	0	35,000	19,211	95,100
31-04-892-00	Hartwell/Airport Rd	0	0	160,000	0	0
31-04-895	Walmart Median	0	0	50,000	0	20,000
31-04-896-00	Magnolia Court	0	0	0	0	300,000
31-04-897-00	First St. Reconstruction - Church St. to Airport Rd.	0	0	0	0	0

	<u>Public Buildings</u>					
31-07-824-03	P.W. Bldg. Debt Retirement	172,938	172,938	172,938	144,115	172,938
31-07-826-01	Rec. Center Debt Retirement	121,066	121,066	121,066	100,888	121,066
31-07-825-01	Rec. Center Flooring	0	19,000	0	0	0
31-07-824-02	SMC Debt Retirement	155,616	155,616	155,616	129,680	155,616
31-07-820-11	PW Salt Storage Shed	0	0	0	0	0
31-07-820-16	Bike/REP Plan	0	0	0	0	0
32-02-821-01	Fuel Site	0	0	50,000	41,836	0
	<u>Parks & Recreation</u>					
31-05-811-01	P.F. Devel. -Equip.	50,000	0	0	0	0
31-05-813-02	Colbert Park - Devel.	200,000	7,721	500,000	425,606	0
31-05-814-02	Pickle Ball Courts	0	0	150,000	0	0
	Resurface Rec Center Parking Lot	0	0	0	0	75,000
	Total	3,342,090	1,410,464	4,907,090	1,955,915	3,982,190
	Ending Balance	39,891	82,938	6,822	872,997	26,581

CAPITAL EQUIPMENT REPLACEMENT FUND - 32

The Capital Equipment Replacement Fund was established to plan for expenditures associated with equipment and vehicle purchases. The purpose is to make large expenditures in this fund so that operations supported by other funds are not impacted by the large purchase made within that fund. Operation funds will contribute to this fund with level payments after the essential operations are funded. Expenditures from this fund are for FY 20 only.

Revenues:

This year this fund is supported by transfer from the General Fund interest income, and carry forward of funds from the previous year.

		2018-19	2018-19	2019-20	2019-20	2020-21
		<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Yr. End Est.</u>	<u>Proposed</u>
Beginning Balance		32,906	8,047	16,125	16,125	16,894
<u>Revenues</u>						
32-00-399	Transfer In - Gen. Fund	800,000	770,000	310,000	250,000	50,000
32-00-396	Transfer In - Fire Dept.	0	0	0	0	0
32-00-398	Transfer In - Sewer Fund	0	0	0	0	60,000
32-00-395	Transfer In - MFT	0	0	0	0	0
32-00-349	Grant Funds	211,000	0	0	0	0
32-00-292	Sale of Equipment	50,000	45,000	5,000	55,000	0
32-00-381	Interest Income	0	0	0	5	0
32-00-380	Insurance Recovery	0	0	0	0	0
	Total	1,061,000	815,000	315,000	305,005	110,000
	Total Avail. Funds	1,093,906	823,047	331,125	321,130	126,894
<u>Expenditures</u>						
	<u>Public Works</u>					
32-04-840-20	Durapatcher	0	0	0	0	0
32-04-840-17	Bobcat to Replace Gator	46,000	44,844	0	0	0
32-04-840-18	Replace Vactor Truck	385,000	384,532	0	0	0
32-04-840-21	Mechanic Truck	0	0	0	0	60,000
	<u>Admin., Inspection, SBDC</u>					
	<u>Parks & Recreation</u>					
32-05-830-28	Front Mount Mower	0	0	0	0	0
	Toro Groundmaster	0	0	0	0	60,000
	<u>Community/Rec. Center</u>					
32-02-837-05	Replace Floor	20,000	18,777	0	0	0
32-02-837-06	Replace Four Treadmills	0	0	25,000	24,950	0
	<u>Fire Dept. & Police</u>					
32-02-840-01	Engine E453 Replacement	281,000	280,074	0	0	0
32-02-840-02	Extrication Equip for E453	110,000	109,016	0	0	0
32-02-840-03	Replace SCBA Airpacks	210,000	0	290,000	279,286	0
32-02-840-04	Replace SCBA Bottles	39,000	0	13,200	0	0
	Total	1,091,000	837,242	328,200	304,236	120,000
Ending Balance		2,906	-14,195	2,925	16,894	6,894